

APPROVED:

DATE:

OBJECTIVE A: AUDIT ADMINISTRATION FILE

A-1 SUB-OBJECTIVE: To maintain a project management document file that contains evidence to satisfy that the job was administered in accordance with applicable Government Auditing Standards for 1) auditor qualifications; 2) auditor independence; 3) due professional care; 4) quality control; 5) audit planning; 6) staff supervision; 7) sufficient, competent, relevant evidence as a basis for assessment of a) compliance with legal and regulatory requirements, b) internal controls and c) to support audit conclusions and recommendations; 8) timeliness, content and distribution of audit reports.

A-1: OBJECTIVE: BEGINNING AN AUDIT ASSIGNMENT

A-1.1 Prepare **Staff Assignment Sheets** for each auditor assigned to the job.

A-1.2 Prepare **Staff Advisement Sheets**—City Auditor, Supervising Auditor, In-Charge, Audit Staff, Independent Report Reviewer, and Audit Standard Plan Reviewer.

A-1.3 Transmit **Job Start Letter** to Auditee (Revised to include request for program accomplishments, and memorandum of audit scope and objectives).

A-1.4 Transmit **Letters** to the **Mayor** and the **City Council members** to find out about their concerns regarding the program or activity being audited. Follow-up with interviews as appropriate.

A-1.5 Schedule an **Entrance Conference** with administration officials for the entity being audited.

A-1.6 Prepare an audit budget/timeline.

A-2: OBJECTIVE: PROOF OF PRELIMINARY SURVEY, RISK ASSESSMENT, AND FIELD WORK

A-2.1 Completed and updated APR's for Administration (A), Preliminary Survey (B), Risk Assessment (C), Field Work (D,E...), and Report Writing (Z).

A-2.2 Preliminary Survey Memorandum

A-2.3 Mission Analysis

A-2.4 Risk Assessment Matrix

A-2.5 Finding Development Sheet

A-2.6 Bi-weekly work summaries.

A-3: OBJECTIVE: REPORT ISSUANCE AND YELLOW BOOK STANDARDS

A-3.1 Audit Standards Plan

A-3.2 Audit Standards Review Sheets

A-3.3 Referenced Report Draft(s)

A-3.4 Independent Report Review Sheets

A-3.5 Supervising Auditor/In-Charge Auditor Review Sheets (If Applicable)

A-3.6 Exit Conference Meeting (If Applicable, Pre-Exit or Post-Exit Meeting)

A-3.7 Final Published Report

A-3.8 Finance Committee Presentation

A-3.9 NALGA Abstract Summary and Monetary Benefit Report

A-3.10 Contacts for the Audit, Including Audit Correspondence